



APPEALS' OPERATIONAL CHANGES

June 28, 2005



APPEALS MISSION

Resolve tax controversies, without litigation, on a basis which is fair and impartial to both the government and the taxpayer and in a manner that will enhance voluntary compliance and public confidence in the integrity and efficiency of the service.

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WHY CHANGE?

Restructuring and Reform Act of 1998
(RRA'98) -

- Increased workload
- Changing workload

Aging workforce

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REDUCING THE LENGTH OF THE APPEALS PROCESS

- Segmentation
- Specialization
- Centralization
- Streamlining & Standardizing
- Alternative Dispute Resolution (ADR)

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WHAT'S WORKED WHERE?

- Field Appeals Office
- Campus Appeals Operation



CAMPUS OPERATIONS

- S-Docketed: Brookhaven & Fresno
- Innocent Spouse: Covington & Memphis
- Penalty Appeals: Ogden

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CAMPUS OPERATIONS

- Offers in Compromise (OIC):
Brookhaven & Memphis
- Collection Due Process (CDP):
Fresno & Memphis (starting 9/2005)

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ALTERNATIVE DISPUTE RESOLUTION

Expanding Delegated Authority –

- Delegation Order 4-25

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ALTERNATIVE DISPUTE RESOLUTION

- Expanding Fast Track Mediation (FTM)
- Expanding Fast Track Settlement (FTS)

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ALTERNATIVE DISPUTE RESOLUTION

Early Intervention:

- Fast Track
- Tax Shelters

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THE RESULTS

- Right work to right employee
- Getting to the right answer at the right time



FOR MORE INFORMATION

- WWW.IRS.GOV Keyword = Appeals
(see the *Appeals Today and Tomorrow* video)
- Publication 4227, *Welcome to Appeals*

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